

(b) A hotel holds hotel rental tax collected in trust for the authorized county that imposes the tax until the hotel pays the tax to that county as required under this subtitle.

9-310.

(a) A hotel shall complete, sign, and file a hotel rental tax return with:

(1) Allegany County, on or before the 10th day of each month;

(2) CHARLES COUNTY, ON OR BEFORE THE 21ST DAY OF EACH MONTH;

[(2)] (3) Garrett County, on or before the 21st day of each month;

[(3)] (4) Kent County, on or before the 10th day of each month;

[(4)] (5) St. Mary's County, on or before the 21st day of each month;

[(5)] (6) Talbot County, on or before the 20th day of each month;

[(6)] (7) Wicomico County, on or before the 20th day of each month; and

[(7)] (8) Worcester County, on or before the 10th day of each month.

(b) A hotel rental tax return for an authorized county:

(1) shall be made on the form that the county requires;

(2) shall contain the information that the county requires, including the amount of:

(i) transient charges paid to the hotel during the prior calendar month; and

(ii) the hotel rental tax required to be collected during the prior calendar month.

9-311.

(a) A hotel shall pay to the authorized county that imposes the hotel rental tax the tax collected for a calendar month with the return that covers that month.